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Mail Stop PATENT APPLICATION  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing is the patent application of **Kenji SUGIYAMA** for **MOVING-PICTURE TEMPORAL SCALABLE CODING METHOD, CODING APPARATUS, DECODING METHOD, DECODING APPARATUS, AND COMPUTER PROGRAM THEREFOR**. The application comprises a 32-page specification, including 8 claims (6 independent) and Abstract, 7 sheets of drawings, and a Declaration and Power of Attorney (3 sheets in total).

Accompanying the application for filing is:

A certified copy of **Japanese** Application No. **2002-323377**, filed **November 7, 2002**, the priority of which is claimed under 35 U.S.C. §119 and which is hereby incorporated by reference;

Assignment document, cover letter and **\$40.00** fee for recordation of Assignment (3 sheets in total).

The filing fee has been calculated as shown:

Basic Fee for Large Entity:	\$ 770.00
Total Claims <u>8</u> - in excess of 20 = <u>0</u> (x \$18.00=)	.00
Total Ind. Claims <u>6</u> - in excess of 3 = <u>3</u> (x \$86.00=)	258.00
	+
<b>TOTAL FILING FEE</b>	<b>\$ 1028.00</b>

Check No. 65796, in the amount of \$1068.00 is enclosed to cover the Filing Fee and fee for recordation of Assignment. The Commissioner is hereby authorized to charge payment of any fees set forth in §§1.16 or 1.17 during the pendency of this application, or credit any overpayment, to Deposit Account No. 06-1358. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

JACOBSON HOLMAN PLLC

By *J. C. Holman*  
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